

**UNITED STATES SUGAR CORPORATION
EMPLOYEE STOCK OWNERSHIP PLAN
POLITICAL ACTION COMMITTEE, INC.**

Post Office Box 1207
Clewiston, Florida 33440

Telephone 863/983-8121
Fax 863/902-2412

Federal Election Commission
Attention: Maureen Benitz, Campaign Finance Analyst
Reports Analysis Division
Washington, D. C. 20463

Identification Number: C00234120

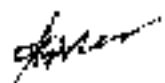
Reference: August Monthly Report (7/1/02 - 7/31/02) and September Monthly Report
(8/1/02 - 8/31/02)

Dear Ms. Benitz:

In accordance with your letter dated January 5, 2003, I have submitted an electronic amended filing to correct Schedule B to FEC Form 3X for the above referenced months. The contributions for John Davison Rockefeller IV and Friends of Max Baucus were reported incorrectly for the primary election and should have been reported for the general election.

We apologize for any inconvenience this oversight on our part has caused.

Very truly yours,


Stephen V. Coffman
Treasurer

SVC/stb

Enclosure

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FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

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Stephen Coffman, Treasurer
United States Sugar Corp-Employee Stock
Ownership Plan Political Action Committee
111 Ponce De Leon Avenue
Clewiston, FL 33440

SEP 9 6 2003

Identification Number: C00234120

Reference: August Monthly (7/1/02-7/31/02) and September Monthly (8/1/02-8/31/02) Reports

Dear Mr. Coffman:

This letter is prompted by the Commission's preliminary review of the report(s) referenced above. The review raised questions concerning certain information contained in the report(s). An itemization follows:

-Schedule B supporting Line 23 of your report discloses one or more contributions to a candidate(s) for the primary election; however, the funds were disbursed after the election date(s) (pertinent portion(s) attached). Please note that contributions may not be designated for an election which has already occurred unless the funds are to be used to reduce a candidate committee's debts incurred during that election campaign.

If any apparently impermissible contribution in question was incompletely or incorrectly disclosed, you should amend your original report with clarifying information.

If you have made an impermissible contribution, you must request a refund or provide a written authorization for a redesignation of the contribution pursuant to 11 CFR §110.2(b) within 60 days of the treasurer's receipt.

If the foregoing conditions for redesignations were not met within 60 days of the treasurer's receipt, your committee must obtain a refund.

Please inform the Commission of your corrective action immediately in writing and provide a photocopy of the refund or redesignation request sent to the recipient committee(s). In addition, any refunds should be disclosed on Schedule A supporting Line 16 of the report covering the period during which they are received. Any redesignations should be disclosed as memo entries on Schedule B supporting Line 23 of the report covering the period during which the redesignation is made. 11 CFR §110.1(b)

Although the Commission may take further legal action regarding this impermissible activity, your prompt action in obtaining a refund and/or redesignating the contribution(s) will be taken into consideration.

A response or amendment to your original report(s) correcting the above problem(s) should be filed with the Federal Election Commission within fifteen (15) days of the date of this letter. Electronic filers must file amendments (to include statements, designations and reports) in an electronic format and must submit an amended report in its entirety, rather than just those portions of the report that are being amended. If you need assistance, please feel free to contact me on our toll-free number, (800) 424-9530 (or the prompt press 1, then press 2 to reach the Reports Analysis Division). My local number is (202) 694-1130.

Sincerely,



Maureen Bendz
Campaign Finance Analyst
Reports Analysis Division

Federal Election Commission

ENVELOPE REPLACEMENT PAGE FOR INCOMING DOCUMENTS

The Commission has added this page to the end of this filing to indicate how it was received.

<input type="checkbox"/> Hand Delivered	Date of Receipt
<input checked="" type="checkbox"/> First Class Mail	POSTMARKED 2/18/03
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<input type="checkbox"/> Postmark Illegible	
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<input type="checkbox"/> Other (Specify):	Postmarked and/or Date of Receipt
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